

# In the United States Court of Federal Claims

Joel F Parrish

Tracy A Parrish

Plaintiff(s),

v.

THE UNITED STATES,

Defendant.

Case No. 24-1538 T

Judge

## COMPLAINT

Your complaint must be clearly handwritten or typewritten, and you must sign and declare under penalty of perjury that the facts are correct. If you need additional space, you may use another blank page. A fillable pdf is available at <http://uscfc.uscourts.gov/filing-a-complaint>.

If you intend to proceed without the prepayment of filing fees (*in forma pauperis* (IFP)), pursuant to 28 U.S.C. § 1915, you must file along with your complaint an application to proceed IFP.

- JURISDICTION.** State the grounds for filing this case in the United States Court of Federal Claims. The United States Court of Federal Claims has limited jurisdiction (*see e.g.*, 28 U.S.C. §§ 1491-1509).

Plaintiffs are filing this case with the United States Court of Federal Claims as it is the appropriate venue for filing a complaint against the Internal Revenue Service for a disallowed tax refund.

**2. PARTIES**

Plaintiff, Joel F Parrish, resides at 7701 Delview Drive  
(Street Address)

West Chester, Ohio 45069, 513-335-1557  
(City, State, ZIP Code) (Telephone Number)

If more than one plaintiff, provide the same information for each plaintiff below.

Plaintiff, Tracy A Parrish, resides at 7701 Delview Drive, West Chester, Ohio 45069

**3. PREVIOUS LAWSUITS.** Have you begun other lawsuits in the United States Court of Federal Claims? ☐ Yes ☒ No

If yes, please list cases: \_\_\_\_\_

**4. STATEMENT OF THE CLAIM.** State as briefly as possible the facts of your case. Describe how the United States is involved. You must state exactly what the United States did, or failed to do, that has caused you to initiate this legal action. Be as specific as possible and use additional paper as necessary.

The Internal Revenue Service disallowed a refund of overpayment of taxes paid for the tax year ended December 31, 2017 in the amount of \$17,062.00. The Internal Revenue Service notified plaintiffs of its decision in a 105C letter dated September 28, 2022. The Internal Revenue Service stated that the plaintiff's tax return was not filed within 3 years of the due date. The due date for the tax return was April 18, 2018, and the plaintiff's tax return was filed on April 14, 2021. Additionally, the Internal Revenue Service extended the tax return filing due date to obtain a refund of 2017 overpayment of income taxes paid until May 17, 2021 as documented in IRS Notice 2021-21.

Plaintiffs have a receipt from the United Postal Service indicating the plaintiff's tax return was mailed on April 14, 2021 and a Certified Return Receipt indicating that the plaintiff's tax return was received by the Internal Revenue Service on April 19, 2021.

Attachment A: Copy of the claim for refund (2017 tax return)

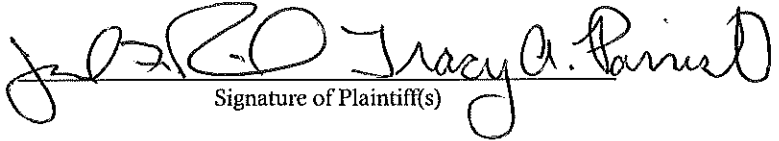
Attachment B: Identifying statement pursuant to RCFC 9(m)

**5. RELIEF.** Briefly state exactly what you want the court to do for you.

Plaintiffs request that the court finds that the plaintiffs filed their 2017 tax return within 3 years of the due date and  
order the Internal Revenue Service to pay the plaintiffs the refund amount of \$17,062.00 plus any accrued interest.  
Payment should be directed to plaintiffs at 7701 Delview Drive, West Chester, Ohio 45069

I declare under penalty of perjury that the foregoing is true and correct.

Signed this 26th day of September, 2024.  
(day) (month) (year)

  
Signature of Plaintiff(s)